

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

FIRST APPEAL No 5161 of 1998

Date of decision: 23-9-98

For Approval and Signature

The Hon'ble Mr. Justice S. K. KESHOTE

1. Whether Reporters of Local papers may be allowed to see the judgment?
2. To be referred to the Reporter or not?
3. Whether their Lordships wish to see the fair copy of the judgment?
4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 or any order made thereunder?
5. Whether it is to be circulated to the Civil Judge?

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AHMEDABAD MUNICIPAL CORPORATION

Versus

POLYFALIEM CROPLITE CHEMICALS PVT.LTD.  
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Appearance:

Mr. M. R. Raval for the appellant.  
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CORAM : MR.JUSTICE S.K.KESHOTE

Date of decision: 23/09/98

ORAL JUDGEMENT

This appeal is directed by the Municipal Corporation of the City of Ahmedabad against the judgment and order dated 15-4-1993 of the Small Cause Court No.9, Ahmedabad, in M.V.A. No.1564 of 1990. Under the impugned order the court below has partly allowed the appeal of the respondent herein, and the gross rateable value of the premises bearing Survey No.66/15 66/16 plot No. of Ward Special Property -N of GIDC Vatva, was fixed at Rs.3672/- for the year 1989-90.

2. For the assessment year in question the gross rateable value of the premises was fixed at Rs.43,883/-by the appellant, and that seems to be *prima facie* highly excessive. Learned counsel for the appellant is unable to point out any illegality or infirmity in the impugned order of the court below, which calls for interference of this court in this appeal. From the impugned judgment I find that lower court has fixed the gross rateable value of the premises in question relying on its previous judgment delivered in M.V.A.No.17284/88 decided on 2nd January, 1992. The learned counsel for the appellant does not dispute that the previous judgment on which reliance has been placed by the court below for fixation of the gross rateable value of the premises has not been carried in appeal by the appellant before this court. So that judgment has attained finality. However, I find sufficient justification in the contention of the learned counsel for the appellant that the gross rateable value fixed of the premises for a particular year may not be taken to be gross rateable value for all years to come. This value is subject to revision in accordance with law, but it is equally true that within short span of period the gross rateable value cannot be increased to unreasonable extent from what it was fixed for the previous year.

3. In the result this appeal fails and the same is dismissed. This judgment of this court shall not be taken to construe that the Corporation has no power or is not competent to revise the gross rateable value of the premises for the subsequent years in accordance with law.

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